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RECORDATION NO. 25386 **D**
FILED

June 28, 2007

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SURFACE TRANSPORTATION BOARD

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Partial Release, dated as of June 27, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memoranda of Lease and Assignment of Subleases previously filed with the Board under Recordation Numbers 25386 and 25386-C, respectively.

The name and address of the party to the enclosed document are:

Lessor: Siemens Financial Services, Inc.
1700 Wood Avenue South
Iselin, NJ 08830

[Lessee: The Andersons
480 West Dussel Drive
Maumee, OH 43537]

Mr. Vernon A. Williams
June 28, 2007
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A description of the railroad equipment covered by the enclosed document is:

4 railcars RELEASED: SPSX 581566; CYDX 1660; CYDX 1663; and CYDX 1721.

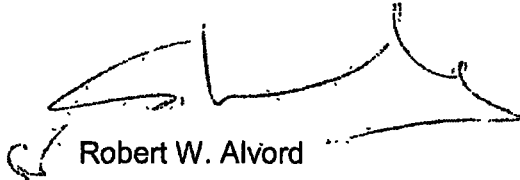
A short summary of the document to appear in the index is:

Partial Release.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/sem
Enclosures

PARTIAL RELEASE

KNOW ALL MEN BY THESE PRESENTS: Siemens Financial Services, Inc. hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

RECORDATION NO. 25386-1 FILED

SPSX 581566
CYDX 1721
CYDX 1663
CYDX 1660

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SURFACE TRANSPORTATION BOARD

The primary document(s) to which this PARTIAL RELEASE relates, are between Siemens Financial Services, Inc. (Lessor) and The Andersons, Inc. (Lessee), were recorded with the Surface Transportation Board, under Recordation Number 25386 dated December 4, 2004 and 25386-C dated February 9, 2005.

IN WITNESS WHEREOF, Siemens Financial Services has hereunto set its name, by its proper office thereunto duly authorized, this 27th day of June 2007.

SIEMENS FINANCIAL SERVICES

By: 

STATE OF New Jersey
County of Middlesex

On this 27th day of June 2007, personally appeared Joseph Alvarez to me personally known, who, being duly sworn, did say that he is the Vice President of Siemens Financial Services Inc., and that said instrument was signed by authority of its board of directors, and he acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME: 


Notary Public
Expiration:

CARLOS A. BURGOS
NOTARY PUBLIC OF NEW JERSEY
Commission Expires 05/08

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 6/28/07



Robert W. Alvord